ARIZONA FORM
821

State of Arizona
Department of Revenue
Withholding Tax Information Authorization

1. Taxpayer Information. Taxpayer must sign and date this form on line 5.

Taxpayer name	Daytime telephone number ( )	Arizona withholding tax number
Address		Federal employer identification number
City State ZIP code		Social security number

2. Appointee

Name and address _____

_____

_____

ID number _____

Telephone number ( ) _____

Fax number ( ) _____

3. Authorization

The appointee is authorized to inspect and/or receive confidential Arizona withholding tax information for the following tax year(s) or period(s):

_____

_____

4. Retention/Revocation of Withholding Tax Information Authorization

This withholding tax information authorization automatically revokes all earlier tax information authorizations on file with the Arizona Department of Revenue for the same years or periods covered by this document. If you do not want to revoke a prior tax information authorization, check this box .... ☐
You MUST attach a copy of any tax information authorization you want to remain in effect.

5. Signature of or for Taxpayer

I hereby certify that the Director of Revenue, State of Arizona, is authorized to release any and all Arizona withholding tax information in department files concerning the undersigned taxpayer and relieve said Director, or department representative, of any liability whatsoever for releasing such withholding tax information to the appointee specified by this withholding tax information authorization. If signed by a corporate officer or partner, I certify that I have the authority to execute this withholding tax information authorization on behalf of the taxpayer(s).
If this withholding tax information authorization is not signed, it will be returned.

_____   _____   _____
(Signature)   (Title, if applicable)   (Date)

_____
Print Name

_____   _____   _____
(Signature)   (Title, if applicable)   (Date)

_____
Print Name

Purpose of Form

A taxpayer may use Form 821 to authorize any corporation, firm, organization, or partnership to inspect and/or receive confidential Arizona withholding tax information for the years or periods listed on this form

If a taxpayer wants an individual to inspect and/or receive information for tax types other than withholding, or to perform other acts on the taxpayer's behalf, the taxpayer may not use Form 821. The taxpayer must use Arizona Form 285, General Disclosure/Representation Authorization Form, or other comparable form. Only an individual may be designated as a representative under a General Disclosure/Representation Authorization Form.

FILING INSTRUCTIONS

If the taxpayer is working with a specific section or employee of the department, the taxpayer should mail Form 821 to that section or employee. Otherwise, the taxpayer should mail Form 821 to:

Arizona Department of Revenue
Taxpayer Information and Assistance
P.O. Box 29086
Phoenix AZ 85038

The taxpayer may file an original, a photocopy, or a facsimile transmission (Fax) of the Withholding Tax Information Authorization.

SPECIFIC INSTRUCTIONS

Section 1 - Taxpayer Information

Individuals - Enter your name and address. Also enter your SSN, FEIN, and Arizona withholding number.

Corporations, partnerships or associations - Enter the name and business address. Also enter the FEIN and the Arizona withholding number.

Trusts - Enter the name, title and address of the trustee. Also enter the FEIN of the trust and the Arizona withholding number.

Estates - Enter the name, title and address of the decedent's executor/personal representative. Also enter the ID of the estate and the Arizona withholding number. The ID for an estate includes both the FEIN and the decedent's SSN.

Section 2 - Appointee

Enter the name of your appointee. For an appointee ID, please provide appointee's SSN, CPA number, State Bar number, Alternative Preparer Tax Identification number, FEIN, or other ID number.

Section 3 - Authorization

The appointee may only be authorized to inspect and/or receive Arizona withholding tax information. Enter the years or periods for which the authorization is granted.

Any tax year(s) or period(s) that have ended as of the date a withholding tax information authorization is signed may be listed. The number of future tax years or periods which will be accepted is limited to tax years or periods which end no later than four years after the date the withholding tax information authorization is signed.

A general reference to "all years" or "all periods" will be accepted as applying only to tax years (periods) ending prior to the date the withholding tax information authorization is signed. A general reference to "all future years" will be subject to the four-year limitation.

Section 4 - Retention/Revocation of Prior Withholding Tax Information Authorization

A new withholding tax information authorization will revoke a prior withholding tax information authorization if it is granted by the taxpayer to another appointee for the same years or periods covered by this document.

If there is any existing withholding tax information authorization you do not want to revoke, check the box on this line and attach a copy of the withholding tax information authorization.

A taxpayer may revoke a withholding tax information authorization without authorizing a new appointee by filing a statement of revocation with the department. The statement of revocation must indicate that the authority of the previous withholding tax information authorization is revoked and must be signed by the taxpayer. Also, the name and address of each appointee whose authority is revoked must be listed (or a copy of the withholding tax information authorization to be revoked must be attached and marked "revoked").

The filing of a Form 821 will not revoke any Arizona Form 285 or other power of attorney that is in effect.

Section 5 - Signature of Taxpayer

Type of Entity	Who must sign
Individuals	The individual/sole proprietor must sign.
Corporations	A principal corporate officer within the meaning of A.R.S. § 42-2003(A)(2) or a person designated by a principal corporate officer must sign.
Partnerships & Limited Partnerships	A partner having authority to act in the name of the partnership must sign.
Trusts	A Trustee must sign.
Estates	An Executor/Executrix or the personal representative of the estate must sign.
Limited Liability Companies	A member having authority to act in the name of the company must sign.